



RANDFONTEIN LOCAL MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS

for the year ended

30 JUNE 2008

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 35, in terms of Section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in note 22 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

**Ms L Ntshinga - Makoro**  
**Municipal Manager**

**2007/08/31**  
**Date**



**Randfontein Local Municipality**  
Annual Financial Statements For the year ended 30 June 2008

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**Randfontein Local Municipality**  
**STATEMENT OF FINANCIAL POSITION AT 30 June 2008**

	Note	2008 R	2007 R
<b>NET ASSETS AND LIABILITIES</b>			
<b>Net assets</b>		<b>240 389 943</b>	<b>202 265 267</b>
Housing development fund	1	7 400 000	47 851 835
Capital replacement reserve		1 975 488	959 676
Government grant reserve		59 033 971	53 198 746
Public donation reserve		22 054 852	5 197 997
Capitalisation reserve		432 067	432 067
Accumulated surplus/(deficit)		149 493 565	94 624 946
<b>Non-current liabilities</b>		<b>15 675 419</b>	<b>27 953 379</b>
Long-term liabilities	2	15 675 419	27 953 379
<b>Current liabilities</b>		<b>110 567 623</b>	<b>86 741 054</b>
Consumer deposits	3	14 845 125	11 699 948
Provisions	4	10 830 752	8 626 696
Creditors	5	32 760 554	21 865 368
Unspent conditional grants & receipts	6	24 136 856	16 552 014
Unspent developers contributions	6	5 987 484	-
VAT	7	12 959 806	11 115 153
Amounts received in advance	5	8 378 076	10 107 598
Current portion of long-term liabilities	2	668 970	6 774 277
<b>Total net Assets and Liabilities</b>		<b>366 632 985</b>	<b>316 959 700</b>
<b>ASSETS</b>			
<b>Non-current assets</b>		<b>237 336 206</b>	<b>201 589 779</b>
Property, plant and equipment	9	229 287 355	193 298 071
Biological Assets	8	608 850	907 500
Investments	10	7 440 001	6 972 146
Long-term receivables	11	-	412 062
<b>Current assets</b>		<b>129 296 780</b>	<b>115 369 921</b>
Inventory : Material & Consumables	12	3 775 920	2 604 816
Inventory : Land	12	32 794 602	32 794 602
Consumer debtors	13	33 938 062	34 645 998
Other debtors	14	8 212 866	405 613
Call investments	15	32 535 642	29 996 439
Bank and Cash	16	18 039 688	14 922 453
<b>Total Assets</b>		<b>366 632 986</b>	<b>316 959 700</b>



## Randfontein Local Municipality

### CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

	Note	2008 R	2007 R
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash receipts from ratepayers, government and other		344 572 616	304 994 471
Cash paid to suppliers and employees		-300 298 441	-264 860 024
Cash generated from/(utilised in) operations	27	44 274 175	40 134 447
Interest received		15 678 063	12 196 476
Interest paid		-4 587 577	-4 503 112
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>55 364 661</b>	<b>47 827 811</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		-41 333 797	-28 407 979
Decrease in Biological assets		298 650	177 990
Proceeds on disposal of property, plant and equipment		515 500	27 570
Decrease in non-current receivables		412 062	330 758
Increase in non-current investments		-467 855	-517 108
<b>NET CASH FROM INVESTING ACTIVITIES</b>		<b>-40 575 440</b>	<b>-28 388 769</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
New loans raised/(repaid)		-12 277 960	-4 169 343
Increase in consumer deposits		3 145 177	2 701 305
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b>-9 132 783</b>	<b>-1 468 038</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>5 656 438</b>	<b>17 971 004</b>
Cash and cash equivalents at the beginning of the year		<b>44 918 892</b>	<b>26 947 888</b>
Cash and cash equivalents at the end of the year	28	<b>50 575 330</b>	<b>44 918 892</b>
		<b>5 656 438</b>	<b>17 971 004</b>



## Randfontein Local Municipality

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 June 2008

		Actual 2008 R	Actual 2007 R
<b>REVENUE</b>			
Property Rates	17	84 137 384	80 246 691
Service Charges	18	198 984 169	192 293 375
Rental of facilities & equipment		2 095 843	1 570 884
Interest earned - external investments		6 780 505	3 080 775
Interest earned - outstanding debtors		8 897 558	9 115 701
Fines		1 150 299	1 389 501
Licences & permits		15 392	8 104
Income for agency service	20.1	7 783 887	4 567 501
Government grants and subsidies	19	57 181 537	57 583 042
Developers contributions and donations		27 517 567	5 271 619
Other income	20.2	7 394 036	6 400 340
Gains on disposal of property, plant & equipment		515 500	27 570
<b>Sub total Revenue</b>		<b>402 453 677</b>	<b>361 555 103</b>
<b>Less Income forgone</b>			
Rebates on Assessment Rates	17	-25 252 596	-23 196 262
Indigent Subsidies	17 + 18	-15 973 288	-13 810 484
<b>Total Revenue</b>		<b>361 227 793</b>	<b>324 548 357</b>
<b>EXPENDITURE</b>			
Employee related cost	21	100 958 490	81 709 525
Remuneration of Councillors	22	7 953 390	6 659 084
Bad debts Provision		19 940 604	62 079 024
Depreciation		5 853 965	4 718 398
Repairs & maintenance		10 665 593	8 122 037
Interest paid	23	4 587 577	4 503 112
Bulk Purchases	24	100 567 154	95 239 886
Contracted services		22 341 594	19 962 052
Grants & Subsidies paid	25	200 000	5 000
General expenses		53 024 643	36 844 120
<b>Total expenditure</b>		<b>326 093 010</b>	<b>319 842 238</b>
<b>SURPLUS/(DEFICIT)</b>		<b>35 134 783</b>	<b>4 706 119</b>
Share of surplus/(deficit) of associate accounted for under equity method			
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>35 134 783</b>	<b>4 706 119</b>



Randfontein Local Municipality  
**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2008**

	Note	Capitalisation reserve	Housing development fund	Capital replacement reserve	Government grant reserve	Donations & Public contributions reserve	Accumulated surplus/(deficit)	Total
		R	R	R	R	R	R	R
<b>2007</b>								
Balance at 1 July 2006		432 067	47 851 835	3 860 662	35 568 802	-	110 580 425	198 293 791
Correction of error	26	-	-	-	-	-	23 693	23 693
Change in Accounting policy	26	-	-	-	-	-	-	-
Restated Balance		432 067	47 851 835	3 860 662	35 568 802	-	110 604 118	198 317 484
Surplus/(deficit) for the year							4 706 119	4 706 119
Reserves utilised in operating								
Transfer to CRR								
Property, Plant & Equipment purchased				-2 900 986			2 900 986	
Capital grants used to purchase PPE					20 260 372	5 246 620	-25 506 992	
Offsetting of Depreciation					-2 630 428	-48 623	2 679 051	
Other transfers							-758 336	-758 336
Balance at 30 June 2007		432 067	47 851 835	959 676	53 198 746	5 197 997	94 624 946	202 265 267
<b>2008</b>								
Correction of error	26	-	-	-	-	-	2 391 812	2 391 812
Change in Accounting policy	26	-	-	-	-	-	598 082	598 082
Restated Balance		432 067	47 851 835	959 676	53 198 746	5 197 997	97 614 840	205 255 161
Surplus/(deficit) for the year		-	-	-			35 134 783	35 134 783
Reserves utilised in operating		-	-	-				-
Transfer to CRR		-	-	1 015 812			-1 015 812	-
Property, Plant & Equipment purchased		-	-	-	8 783 604	17 018 902	-25 802 506	-
Capital grants used to purchase PPE		-	-	-	-	-	-	-
Offsetting of Depreciation		-	-	-	-2 948 378	-162 047	3 110 425	-
Other transfers		-	-40 451 835	-			40 451 835	-
Balance at 30 June 2008		432 067	7 400 000	1 975 488	59 033 972	22 054 852	149 493 565	240 389 944

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
<b>1 HOUSING DEVELOPMENT FUND</b>		
Balance carried forward	47 851 835	47 851 835
Written-off during the year(Mohlakeng)	-47 851 835	-
Correction funding not included in HDF (Toekomsrus high density)	7 400 000	-
Balance at year-end	<u><u>7 400 000</u></u>	<u><u>47 851 835</u></u>
<b>2. LONG TERM LIABILITIES</b>		
DBSA Loans	16 344 389	16 616 842
Sub Total	<u><u>16 344 389</u></u>	<u><u>16 616 842</u></u>
<b>Other Long Term Liabilities (note 5)</b>		
- Receiver of Revenue (VAT Assessment)	-	7 883 281
- Westonaria Local Municipality	-	10 227 533
Sub Total	<u><u>-</u></u>	<u><u>18 110 814</u></u>
<b>Less : Short term Portion of long term liabilities</b>		
- Compensation Commissioner	-	-
- DBSA Loan	668 970	496 225
- Westonaria Local Municipality		1 478 052
- Receiver of Revenue (VAT Assessment)		4 800 000
Less : Current portion transferred to current liabilities	668 970	6 774 277
	<u><u>15 675 419</u></u>	<u><u>27 953 379</u></u>
<b>LOAN DBSA</b>		
The long term loan bears interest of 15,5 % per annum and is repayable over a period of 20 years. This loan was provided by the Development Bank of South to fund capital projects. The sewerage treatment plant and the sinking fund investment are encumbered as securities. The remaining period of this loan is 11 years		
<b>RECEIVER OF REVENUE - VAT</b>		
The municipality is not in arrears for the payment of VAT to SARS as at 30 June 2008		
<b>WESTONARIA LOCAL MUNICIPALITY</b>		
The municipality paid the amount in arrears to the full during the 200708 financial year.		
<b>3. CONSUMER DEPOSITS - SERVICES</b>		
Services and Sundry	15 336 822	12 588 470
Guarantees held in lieu of electricity and water deposits	-491 697	-888 522
	<u><u>14 845 125</u></u>	<u><u>11 699 948</u></u>
The consumer deposits are held to cover anticipated consumption of water and electricity		

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
<b>4 PROVISIONS</b>		
Leave Provision	<u>10 830 752</u>	<u>8 626 696</u>
<b>Movement is reconciled as follows:</b>		
Balance at the beginning of the year	8 626 696	8 445 853
Transfers from accumulated funds	2 204 056	180 843
Balance at the end of the year	<u>10 830 752</u>	<u>8 626 696</u>
Leave provision is calculated on the outstanding leave due to employees at 30 June 2007.		
<b>5. CREDITORS</b>		
Outstanding cheques	-	4 634 518
Trade Creditors	28 685 231	33 080 365
Retention monies payable	1 935 734	-
Stores Creditors	27 941	21 375
Unallocated credits	-	530 460
Salaries control	2 546	226 704
Sundry deposits	2 109 102	1 482 760
Transferred to long term liabilities (note 2)	-	-18 110 814
<b>Total Creditors</b>	<u>32 760 554</u>	<u>21 865 368</u>
<b>Amounts received in advance</b>		
Long term receivables (note 11)	100 758	119 507
Sundry debtors (note 14)	924 377	2 859 217
Consumer debtors	7 352 941	7 128 874
	<u>8 378 076</u>	<u>10 107 598</u>
<b>6. UNSPENT CONDITIONAL GRANTS AND RECEIPTS</b>		
6.1 Conditional Grants from other spheres of Government (note 19)	24 136 856	15 793 680
Department of Mineral & Energy	577 735	639 985
Capacity Building	261 488	261 488
MIG Grants	11 714 533	7 159 263
Department of Water Affairs	591 842	135 842
Public Transport & Works	-	129 811
Sport, Recreation, Art & Culture	2 456 461	107 661
Financial Management Grant	283 161	1 102 916
National Departments	3 173 688	3 216 306
West Rand District Municipality	2 571 354	1 608 322
Aids Grant	712 914	647 175
Gauteng Provincial Department	1 793 680	784 911
6.2 Other Conditional Receipts	5 987 484	758 334
Developers contribution	<u>5 987 484</u>	<u>758 334</u>
<b>Total Conditional Grants and Receipts</b>	<u>30 124 340</u>	<u>16 552 014</u>

See note 19 for reconciliation of grants from other spheres of Government. An amount of R 10.96m of this is invested in a ring-fenced investment until utilized. The balance is included in other short term investments to provide for cashflow requirements. (refer to note 16)



**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
<b>7. VAT</b>		
VAT Control (SARS)	<b>12 959 806</b>	<b>11 115 153</b>

VAT is payable on the payments basis. Once payment is received from debtors or made to creditors the amount becomes payable/Claimable

**8 Biological Assets Livestock**

	R Values	R Values
Carrying amounts and numbers of Diary Livestock at 30 June		
Cows in production	300 000	810 000
Cows not in production	168 000	-
Heifers at market related values	116 600	54 000
Calves at market related values	24 250	43 500
	<b>608 850</b>	<b>907 500</b>

Livestock is valued at market related values

	Number	Number
Cows in production	60	162
Cows not in production	48	-
Heifers	53	18
Calves	20	29
	<b>181</b>	<b>209</b>

Cows are adult animals, while heifers are young animals not in production. Calves are young born animals.

**Reconciliation of carrying amounts and stock numbers**

	Values	Values
Carrying amount at beginning of year	907 500	1 085 490
Increases due to calf births	70 400	201 000
Decreases due to sales	-48 500	-199 000
Decreases due to deaths & theft	-244 500	-214 000
Fair value adjustments	-76 050	-
Other stock adjustments	-	34 010
Carrying amount at end of year	<b>608 850</b>	<b>907 500</b>

	Number	Number
<b>Numer of livestock at beginning of year</b>	209	216
Increases due to calf births	56	134
Decreases due to sales	-19	-79
Decreases due to deaths & theft	-65	-82
Other stock adjustments	-	20
Carrying amount at end of year	<b>181</b>	<b>209</b>

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

- 12 -

**Elandsfontein Farm**

The municipality is engaged in farming operations on the farm Elandsfontein 277 IQ in the Randfontein Local Municipality area. The farming operations include dairy farming and maize crop growing. The farm was purchased by the municipality with Land Affairs donating the purchase price. The intention of the donation was for the farm to be operated in terms of the Land Affairs Commonage Policy to be adopted as policy by the Council.

**10. INVESTMENTS**

**Unlisted investments**

**Financial Instruments**

Stanlib- Zero Coupon Bond Investment:

Opening Balance	6 972 146	6 455 038
Investing activities	467 855	517 108
	<u>7 440 001</u>	<u>6 972 146</u>

The net realizable value is R7,440,001 The amount that is disclosed in the financial statements is pledged as security for the long term loan from the DBSA.

**11. LONG-TERM RECEIVABLES**

Stand Loans	163 218	270 187
Bursary Loans	736 668	739 484
Wiring Loans	21 402	21 402
Housing Loans	<u>5 433 017</u>	<u>5 887 552</u>
	6 354 305	6 918 625
Less: Credit balances transferred to creditors	<u>100 758</u>	<u>119 507</u>
	6 455 063	7 038 132
Less : Provision for Bad Debts	<u>-6 455 063</u>	<u>-6 626 070</u>
<b>Total</b>	<u><u>-</u></u>	<u><u>412 062</u></u>

**Stand Loans**

Stand Loans : these were loans made to individuals to assist with the purchase of stands. Since the introduction of the MFMA on 1 July 2004 this practice was terminated. The balance is not recoverable

**Bursary and Wiring Loans**

These loans consist of loans granted in terms of specific policies. In terms of the MFMA this practice is disallowed.

**Housing Loans**

These loans are not expected to be recovered and are being investigated in terms of the RETRO Scheme of Provincial Housing Department with the possibility of being written-off

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
- 14 -		
<b>12. INVENTORY</b>		
Consumables stores - at cost	3 372 435	2 604 816
Emergency maintenance stock	314 854	-
Unsold water	88 632	-
<b>Material and consumables</b>	<b>3 775 921</b>	<b>2 604 816</b>
<b>Stands held for sale</b>	<b>32 794 601</b>	<b>32 794 601</b>
<b>Total Inventory</b>	<b>36 570 522</b>	<b>35 399 417</b>

Resulting from the implementation of GRAP all saleable land has now been classified as inventory. The value was calculated using the size of the stand and the approved valuation as set out in Council resolution 1.10 of 22 February 1995.

**13 CONSUMER DEBTORS**

	Gross Balances	Provision for bad debts	Net Balances
<b>As at 30 June 2007</b>			
<b>Rates</b>			
- Rates	42 867 385	35 404 424	7 462 961
<b>Services</b>	64 072 408	49 475 953	14 596 455
- Electricity	16 404 744	8 996 602	7 408 142
- Water	31 245 463	28 307 185	2 938 278
- Sewerage	7 619 948	5 675 420	1 944 528
- Refuse	8 802 253	6 496 746	2 305 507
<b>Other</b>	106 156 904	93 570 322	12 586 582
Housing rentals	3 501 367	2 932 528	568 839
Indigents	55 859 971	54 499 603	1 360 368
Other	46 795 566	36 138 191	10 657 375
<b>Total</b>	<b>213 096 697</b>	<b>178 450 699</b>	<b>34 645 998</b>

<b>As at 30 June 2008</b>			
<b>Rates</b>			
- Rates	46 379 786	42 653 072	3 726 714
<b>Services</b>	67 529 501	52 918 641	14 610 860
- Electricity	15 776 887	9 653 343	6 123 544
- Water	34 623 863	30 037 313	4 586 550
- Sewerage	8 094 441	6 354 190	1 740 251
- Refuse	9 034 310	6 873 795	2 160 515
<b>Other</b>	118 003 597	102 403 109	15 600 488
Housing rentals	4 071 598	3 527 197	544 401
Indigents & other debtors	57 170 579	53 056 991	4 113 588
Other levies	56 761 420	45 818 921	10 942 499
<b>Total</b>	<b>231 912 884</b>	<b>197 974 822</b>	<b>33 938 062</b>

	2008	2007
<b>Rates : Ageing &amp; Gross Balance</b>		
Current (0 - 30 days)	2 494 803	5 571 439
31 - 60 days	441 677	773 508
61 - 90 days	464 915	633 383
91 - 120 days	325 318	484 632
121 - 365 days	349 756	352 118
+ 365 Days	42 303 316	35 052 305

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008	2007
	R	R
<b>Total</b>	<b>46 379 785</b>	<b>42 867 385</b>
- 15 -		
<b>(Electricity, Water ,Sewerage and Refuse) : Ageing of Gross Balances</b>		
Current (0 - 30 days)	7 625 854	8 962 794
31 - 60 days	3 104 570	2 007 195
61 - 90 days	2 080 905	1 668 996
91 - 120 days	1 799 531	1 957 469
121 - 365 days	2 204 899	2 470 309
+ 365 Days	50 713 743	47 005 645
<b>Total</b>	<b>67 529 502</b>	<b>64 072 408</b>
Debtors - Other levies	55 418 928	46 795 566
Hand Overs	2 862	2 862
Indigents Parked Amounts	55 264 816	52 369 184
Two Room Houses	1 342 492	1 342 492
Handover Attorneys	1 902 901	2 145 433
Housing rental	4 071 598	3 501 367
<b>Total</b>	<b>118 003 597</b>	<b>106 156 904</b>
<b>Housing rentals : Ageing</b>		
Current (0 - 30 days)	95 016	149 869
31 - 60 days	103 164	89 590
61 - 90 days	208 138	217 759
91 - 120 days	138 083	111 621
121 - 365 days	89 187	127 388
+ 365 Days	3 438 010	2 805 140
<b>Total</b>	<b>4 071 598</b>	<b>3 501 367</b>
<b>14. OTHER DEBTORS</b>		
Salary Advance	129 505	131 185
Government Subsidy	3 859 061	-
SARS VAT claim	3 380 874	-
Munimed Continued Members	212 642	207 147
Sundry	6 762 343	3 676 962
	14 344 425	4 015 294
Less: Credit balances transferred to creditors	924 377	2 859 217
	15 268 802	6 874 511
Less : Provision for Bad Debts	-7 055 936	-6 468 898
	<b>8 212 866</b>	<b>405 613</b>
<b>Reconciliation of the bad debt provision</b>		
Balance at beginning of the year	191 545 667	129 466 643
Contributions to provision	19 940 154	62 079 024
Bad debts written off against provision	-	-
Reversal of provision	-	-
Balance at end of year	<b>211 485 821</b>	<b>191 545 667</b>
<b>15. CALL INVESTMENT DEPOSITS</b>		
Other Deposits	<b>32 535 580</b>	<b>29 996 438</b>
Analized as follows:		
Unspent Grants	30 124 340	16 552 014
Capital Replacement Reserve	1 975 488	959 676
Accumulated fund	435 752	12 484 749
	<b>32 535 580</b>	<b>29 996 439</b>

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
- 16 -		
<b>16. BANK, CASH AND OVERDRAFT BALANCES</b>		
The Randfontein Local Municipality has the following bank accounts:-		
<b>Current Account (Primary Bank Account)</b>		
<b>First National Bank - Randfontein</b>		
<b>Account no. 51261135194</b>		
Cash book balance at beginning of year. "- "overdrawn	3 735 826	-4 010 896
Cash book balance at the end of year. "- "overdrawn	31 197	-699 986
Less: Outstanding cheques included in creditors		4 435 812
Cash book balance at the end of year	<u>31 197</u>	<u>3 735 826</u>
Bank statement balance at beginning of year - (overdrawn)	5 024 010	-3 890 361
Bank statement balance at end of year - (overdrawn)	-	5 024 010
<b>Current Account (Primary Bank Account)</b>		
<b>Nedbank Randfontein</b>		
<b>Account number 1454095334</b>		
Cash book balance at beginning of year. "- "overdrawn	-	-
Cash book balance at the end of year. "- "overdrawn	-705 836	-
Cash book balance at the end of year	<u>-705 836</u>	<u>-</u>
Bank statement balance at beginning of year - (overdrawn)	-	-
Bank statement balance at end of year - (overdrawn)	378 133	-
<b>Current Account - Actaris</b>		
<b>First National Bank - Randfontein</b>		
<b>Account Number 62075452301</b>		
Cash book balance at beginning of year	14 571	8 685
Cash book balance at the end of year	<u>-</u>	<u>14 571</u>
Bank statement balance at beginning of year	14 671	8 785
Bank statement balance at end of year	-	14 671
<b>Current Account - Actaris</b>		
<b>Nedbank - Randfontein</b>		
<b>Account Number 1454095377</b>		
Cash book balance at beginning of year	-	-
Cash book balance at the end of year	<u>51 654</u>	<u>-</u>
Bank statement balance at beginning of year	-	-
Bank statement balance at end of year	51 654	-
<b>Current Account - Salaries</b>		
<b>First National Bank - Randfontein</b>		
<b>Account Number 62010341725</b>		

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
- 17 -		
Cash book balance at beginning of year - overdrawn	92 763	-1 241 011
Cash book balance at the end of year	-	-105 943
Less: Outstanding cheques included in creditors	-	198 706
Cash book balance at the end of year - overdrawn	-	<b>92 763</b>

Bank statement balance at beginning of year	92 763	124 660
Bank statement balance at end of year	-	92 763

**Current Account - Salaries**

**Nedbank - Randfontein**

**Account Number 1454095393**

Cash book balance at beginning of year - overdrawn	-	-
Cash book balance at the end of year	-46 553	-
Cash book balance at the end of year - overdrawn	<b>-46 553</b>	-

Bank statement balance at beginning of year	-	-
Bank statement balance at end of year	74 408	-

**Current Account - Grants**

**First National Bank - Randfontein**

**Account Number 62057264568 (Note 6)**

Cash book balance at beginning of year	10 962 657	6 142 976
Cash book balance at the end of year	-	10 962 657
Bank statement balance at beginning of year	10 962 657	6 142 976
Bank statement balance at end of year	-	10 962 657

**Current Account - CFS Account**

Cash book balance at beginning of year	302	641
Cash book balance at the end of year	-	<b>302</b>
Bank statement balance at beginning of year	1 602	-
Bank statement balance at end of year	-	1 602

**Current Account - Moving Violation**

**First National Bank - Randfontein**

**Account Number 620313167017**

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
- 18 -		
Cash book balance at beginning of year	105 388	104 774
Cash book balance at the end of year	-	105 388
Bank statement balance at beginning of year	105 388	104 774
Bank statement balance at end of year	-	105 388
<b>Current Account - Elandsfontein Farm</b>		
<b>First National Bank - Randfontein</b>		
<b>Account Number 62103440038</b>		
Cash book balance at beginning of year	5 664	26 706
Cash book balance at the end of year	-	5 664
Bank statement balance at beginning of year	5 664	26 706
Bank statement balance at end of year	-	5 664
<b>Current Account - Grants</b>		
<b>Nedbank - Randfontein</b>		
<b>Account Number 1454095407</b>		
Cash book balance at beginning of year - overdrawn	-	-
Cash book balance at the end of year	15 234 941	-
Cash book balance at the end of year - overdrawn	15 234 941	-
Bank statement balance at beginning of year	-	-
Bank statement balance at end of year	15 234 941	-
<b>Current Account - Grants</b>		
<b>Current Account - Special projects</b>		
<b>Nedbank - Randfontein</b>		
<b>Account Number 1454095385</b>		
Cash book balance at beginning of year - overdrawn	-	-
Cash book balance at the end of year	363 726	-
Less: Outstanding cheques included in creditors	-	-
Cash book balance at the end of year - overdrawn	363 726	-
Bank statement balance at beginning of year	-	-
Bank statement balance at end of year	363 726	-
<b>Current Account - Special projects</b>		
<b>Current Account - Traffic</b>		
<b>Nedbank - Randfontein</b>		
<b>Account Number 1454098058</b>		
Cash book balance at beginning of year - overdrawn	-	-
Cash book balance at the end of year	3 103 083	-
Less: Outstanding cheques included in creditors	-	-
Cash book balance at the end of year - overdrawn	3 103 083	-

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
- 19 -		
Bank statement balance at beginning of year	-	-
Bank statement balance at end of year	3 103 083	-
<b>Current Account - Traffic</b>		
<b>Totals all accounts</b>		
Total cash book balance - overdraft	18 032 212	14 917 171
Petty cash & cash floats	7 476	5 282
	<b>18 039 688</b>	<b>14 922 453</b>
<b>17. PROPERTY RATES</b>		
Assessment Rates Levied	84 137 384	80 246 691
Rebates allowed	-25 252 596	-23 196 262
Indigent subsidies	-5 652 366	-4 709 818
	<b>53 232 422</b>	<b>52 340 611</b>
<b>Valuations</b>	<i>R ,000</i>	<i>R ,000</i>
Residential	346 947	348 410
Commercial	103 337	104 031
State	18 723	18 751
Other	92 834	94 877
Exempt	90 217	-
<b>Total Property Valuations</b>	<b>652 058</b>	<b>566 069</b>
<b>18. SERVICE CHARGES</b>		
Sale of electricity	125 425 993	118 422 863
Sale of water	43 770 953	44 885 657
Refuse Removal	14 360 541	13 391 176
Sewerage and sanitation charges	14 037 070	14 091 686
Other Services	1 389 612	1 501 993
<b>Service Charges levied</b>	<b>198 984 169</b>	<b>192 293 375</b>
Indigent subsidies	-10 320 922	-9 100 666
<b>Total service charges revenue</b>	<b>188 663 247</b>	<b>183 192 709</b>
<b>19. GOVERNMENT GRANTS AND SUBSIDIES</b>		
Equitable share	36 765 248	31 248 990
Operating grants WRDM	3 000	143 527
Provincial Health Subsidies	7 992 452	2 764 350
Training Subsidies	344 623	480 043
Department of Water affairs	62 250	-
Capacity Building	384 500	82 356
MIG Grant	6 452 771	14 516 643
Public Transport & Works	129 811	244 240
Sport, Recreation, Art & Culture	17 200	243 985
Financial Management Grant	1 319 754	-
National Department (19.6 & 19.10)	409 618	844 976
West Rand District Municipality	712 298	5 986 861
Aids Grant	896 781	556 970
Provincial Department	1 691 231	470 101
<b>Total Government Grants and Subsidies</b>	<b>57 181 537</b>	<b>57 583 042</b>
Donations	31 000	5 271 619
Public contributions	27 486 567	-
	<b>84 699 104</b>	<b>62 854 661</b>



**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

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**19.1 Equitable Share**

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members. All registered indigents receive a monthly subsidy of R141 funded from this grant.

**19.2 Provincial Health Subsidies**

Balance unspent at beginning of the year	-	-
Current year receipts	6 390 930	2 764 350
Amount receivable included in debtors	1 601 522	
Conditions met - transferred to revenue	<u>-7 992 452</u>	<u>-2 764 350</u>
Conditions still to be met-transferred to liabilities	<u>-</u>	<u>-</u>

The Municipality renders health services on behalf of the Provincial Government and is refunded approximately **43%** of total expenditure incurred. This grant has been used exclusively to fund clinic services. (included in the public health vote in appendix D)

The conditions of the grant have been met. An amount of R1,601,522 was not received as at 30 June 2008

**19.3 Department of Mineral & Energy**

Balance unspent at beginning of the year	639 984	639 984
Conditions met - transferred to revenue	<u>-62 250</u>	
Conditions still to be met transferred to liabilities (see note 6)	<u><b>577 734</b></u>	<u><b>639 984</b></u>

The grant received is for the electrification of Mohlakeng extensions 7 & 8

**19.4 Capacity Building**

Balance unspent at beginning of the year	261 488	343 844
Current year receipts	-	-
Conditions met - transferred to revenue		<u>-82 356</u>
Conditions still to be met - transferred to liabilities (see note 6)	<u><b>261 488</b></u>	<u><b>261 488</b></u>

This grant is for water,sewer and electrical infrastructure.

**19.5 MIG Grant**

Balance unspent at beginning of the year	7 159 263	4 669 324
Current year receipts	10 904 112	16 791 461
Conditions met - transferred to revenue	-6 452 771	-14 516 643
Other Transfers	<u>103 929</u>	<u>215 121</u>
Conditions still to be met - transferred to liabilities (see note 6)	<u><b>11 714 533</b></u>	<u><b>7 159 263</b></u>

*This grant was utilized for the construction of Infrastructure assets (roads, water and sewerage) and upgrading of hostels*

**19.6 Department of Water Affairs**

Balance unspent at beginning of the year	135 842	342 000
Current year receipts	456 000	57 000
Conditions met - transferred to revenue		<u>-263 158</u>
Conditions still to be met - transferred to liabilities (see note 6)	<u><b>591 842</b></u>	<u><b>135 842</b></u>

*This Grant will be utilized for the water services delivery plan of Randfontein.*

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**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
<b>19.7 Department of Public Transport &amp; Works</b>		
Balance unspent at beginning of the year	129 811	275 008
Other Transfers		99 043
Conditions met - transferred to revenue	-129 811	-244 240
Conditions still to be met - transferred to liabilities (see note 6)	-	129 811
<i>Monies received were for the upgrading of the Ramosa Community Hall</i>		
<b>19.8 Department of Sport, Recreation, Arts &amp; Culture</b>		
Balance unspent at beginning of the year	107 661	290 600
Current year receipts	2 366 000	10 000
Other Transfers		51 046
Conditions met - transferred to revenue	-17 200	-243 985
Conditions still to be met - transferred to liabilities (see note 6)	<b>2 456 461</b>	<b>107 661</b>
<i>Monies were received for sport facilities and libraries</i>		
<b>19.9 Financial Management Grant</b>		
Balance unspent at beginning of the year	1 102 916	602 916
Current year receipts	500 000	500 000
Conditions met - transferred to revenue	-1 319 754	
Conditions still to be met - transferred to liabilities (see note 6)	<b>283 162</b>	<b>1 102 916</b>
<i>This grant is for payment of salaries, implementation of new financial systems and related expenditure</i>		
<b>19.10 National Department</b>		
Balance unspent at beginning of the year	3 216 306	3 870 456
Current year receipts	367 000	177 500
Other Transfers		-250 330
Conditions met - transferred to revenue	-409 618	-581 320
Conditions still to be met - transferred to liabilities (see note 6)	<b>3 173 688</b>	<b>3 216 306</b>
<i>This grant was for electrification, roads and operating expenses.</i>		
<b>19.11 West Rand District Municipality</b>		
Balance unspent at beginning of the year	1 608 322	2 284 455
Current year receipts	1 675 330	5 323 031
Other Transfers	-	-12 303
Conditions met - transferred to revenue	-712 298	-5 986 861
Conditions still to be met - transferred to liabilities (see note 6)	<b>2 571 354</b>	<b>1 608 322</b>
<i>Grants were received for upgrading of the Ya-Rona clinic and bulk water supply.</i>		
<b>19.12 Aids Grant</b>		
Balance unspent at beginning of the year	647 174	437 344
Current year receipts	961 050	766 800
Other Transfers	1 470	-
Conditions met - transferred to revenue	-896 781	-556 970
Conditions still to be met - transferred to liabilities (see note 6)	<b>712 913</b>	<b>647 174</b>
<i>This grant was used to finance HIV/Aids campaigns and assets related to this campaign.</i>		
<b>19.13 Provincial Grants</b>		
Balance unspent at beginning of the year	784 912	955 013
Current year receipts	2 700 000	300 000
Conditions met - transferred to revenue	-1 691 231	-470 101
Conditions still to be met - transferred to liabilities (see note 6)	<b>1 793 681</b>	<b>784 912</b>
<i>An amount of R5,340,200 is for Elandsfontein Farm donated by the Department of Land Affairs. Grants were also received for Social Facilities and the multipurpose centre.</i>		
<b>Total unspent Government Grants and subsidies (refer to note 6)</b>	<b>24 136 856</b>	<b>15 793 679</b>

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
<b>19.14 Developers &amp; public contributions</b>		
Balance unspent at beginning of the year	758 334	25 000
Current year receipts	32 715 717	2 735 367
Donations (ESCOM)	-	3 269 586
Conditions met - transferred to revenue	-27 486 567	-5 271 619
Conditions still to be met - transferred to liabilities (see note 6)	<u>5 987 484</u>	<u>758 334</u>
<b>20. OTHER INCOME</b>		
<b>20.1 Agency Fees</b>		
Department of Transport	<u>7 783 887</u>	<u>4 567 501</u>
Council receives an administration fee of 20% from the Department of Transport for the collection of motor vehicle licenses.		
<b>20.2 Other Income</b>		
Administration Charges levied	372 589	877 451
Other income	1 762 479	1 658 308
Connections and Re-connections	919 995	-
Unclaimed monies	782 156	-
Cemetery fees	542 075	-
Building plan fees	1 157 152	-
Farm Income	1 026 765	1 410 093
New Connections	830 825	2 454 488
	<u>7 394 036</u>	<u>6 400 340</u>
<b>21. EMPLOYEE RELATED COSTS</b>		
Employee related costs - Salaries and Wages	69 218 357	49 428 484
Contributions for UIF, pension and medical aid	16 438 212	17 755 600
Travel, motor car, subsistence and other allowances	3 893 729	3 801 622
Housing benefits and allowances	1 586 322	1 402 017
Overtime payments	5 966 344	5 902 148
Performance bonus & bonuses	3 855 976	3 419 654
<b>Total Employee Related Costs</b>	<u>100 958 940</u>	<u>81 709 525</u>
<b>Remuneration of the Municipal Manager</b>		
	<b>2008</b>	<b>2 007</b>
Annual Remuneration	614 529	228 804
Traveling allowance	117 600	47 200
UIF & Skills levy Contributions	6 753	2 445
Performance Bonuses	-	-
<b>Total</b>	<u>738 882</u>	<u>278 449</u>
<b>Remuneration of the Chief Financial Officer</b>		
Annual Remuneration	613 284	334 299
Traveling allowance	68 000	72 000
Other allowances	3 040	-
UIF & Skills levy Contributions	1 438	3 683
Performance Bonuses	-	-
<b>Total</b>	<u>685 762</u>	<u>409 982</u>

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
<b>Remuneration of Individual Executive Directors 30 June 2008</b>	<b>Social Services</b>	<b>Technical Services</b>
Annual Remuneration	424 745	449 671
Traveling allowance	44 000	60 000
UIF & Skills levy Contributions	4 011	4 432
Performance Bonuses		
<b>Total</b>	<b>472 756</b>	<b>514 103</b>
<b>Remuneration of Individual Executive Directors 30 June 2007</b>	<b>Social Services</b>	<b>Technical Services</b>
Annual Remuneration	368 151	368 394
Traveling allowance	48 000	60 000
UIF & Skills levy Contributions	4 064	4 086
Performance Bonuses	-	-
<b>Total</b>	<b>420 215</b>	<b>432 480</b>
<b>Remuneration of Individual Executive Directors 30 June 2008</b>	<b>Corporate Services</b>	<b>Development Planning</b>
Annual Remuneration	460 000	404 243
Telephone allowance	7 280	6 240
UIF & Skills levy Contributions	4 673	
Performance Bonuses		
<b>Total</b>	<b>471 953</b>	<b>410 483</b>
<b>Remuneration of Individual Executive Directors 30 June 2007</b>	<b>Corporate Services</b>	<b>Development Planning</b>
Annual Remuneration	76 666	191 283
Traveling allowance	-	56 000
UIF & Skills levy Contributions	767	2 281
Performance Bonuses	-	-
<b>Total</b>	<b>77 433</b>	<b>249 564</b>
<b>22. REMUNERATION OF COUNCILORS</b>		
Executive Mayor	377 830	381 867
Speaker	303 074	316 143
Mayoral Committee	1 990 697	2 019 666
Ordinary members	3 151 024	2 869 843
Travelling	1 766 537	-
Other Allowances	364 228	1 071 565
<b>Total Councilors Remuneration</b>	<b>7 953 390</b>	<b>6 659 084</b>

***In-Kind benefits***

The Executive Mayor, Speaker and Mayoral Committee are full-time members. Each is provided with an office and secretarial support at the cost of the council

The Executive Mayor has one full-time body guard.

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
<b>23. INTEREST PAID</b>		
Long term liabilities	3 327 547	3 415 782
Long term creditors (refer to note 2)		951 686
Bank Overdrafts	1 260 030	135 644
<b>Total Interest on External Borrowings</b>	<b>4 587 577</b>	<b>4 503 112</b>
In terms of a agreement between SARS and the municipality the municipality repay VAT owed to SARS at an amount of R400 000 per month. SARS charges interest on the unpaid amount.		
<b>24. BULK PURCHASES</b>		
Electricity	74 003 218	70 769 939
Water	26 563 906	24 469 947
<b>Total Bulk Purchases</b>	<b>100 567 124</b>	<b>95 239 886</b>
<b>25. GRANTS AND SUBSIDIES</b>		
Grants Paid to SPCA	<b>200 000</b>	<b>5 000</b>
<b>26. CORRECTION OF ERROR</b>		
<b>Effect on Surplus/Deficit for the year</b>		
Inventory	88 632	
Adjustments from Creditors	2 391 812	28 796
Adjustments from Income department	509 450	-5 103
<b>Net effect on surplus / (deficit) for the year</b>	<b>2 989 894</b>	<b>23 693</b>
<b>27. CASH GENERATED BY OPERATIONS</b>		
Surplus/(Deficit) for the year	35 134 783	4 706 119
Adjustment for:-		
Correction of error	2 480 441	23 693
Depreciation	5 853 966	4 718 397
Gain on disposal of property, plant and equipment	-515 500	-27 570
Other Transfers	-	-758 336
Interest paid	4 587 577	4 503 112
Investment income	-15 678 063	-12 196 476
Carrying value of disposals (included in Gain on disposal of PPE)	-	162
<b>changes:</b>	<b>31 863 204</b>	<b>969 101</b>
Decrease/(increase) in Inventories	-1 171 104	-389 157
(Increase)/Decrease in Debtors	707 936	39 835 586
(Increase)/Decrease in other Debtors	-7 807 253	3 779 174
Receipts from sales of finished goods and receipts	13 572 326	1 816 070
Increase in Provisions	2 204 056	180 843
Increase/(decrease) in Creditors	3 060 357	-5 633 204
Increase/(decrease) in VAT	1 844 653	-423 966
<b>Cash generated by/(utilised in) operations</b>	<b>44 274 175</b>	<b>40 134 447</b>

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008	2007
	R	R

**28. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents included in the cash flow statements comprise the following statements of amount indication financial position:

Bank balances	18 032 213	14 917 171
Short term investments	32 535 642	29 996 439
Bank overdraft		-
Petty Cash	7 475	5 282
<b>Total cash and cash equivalent</b>	<b>50 575 330</b>	<b>44 918 892</b>

**29. ADDITIONAL DISCLOSURE IN TERMS OF THE MUNICIPAL FINANCE MANAGEMENT ACT**

**29.1 Contributions to organized local government**

Opening balance	-	-
Council subscriptions	490 056	302 484
Amount paid - current year (C00084)	-479 617	-302 484
<b>Balance unpaid (included in creditors)</b>	<b>10 439</b>	<b>-</b>

**29.2 Audit Fees**

Opening Balance	217 973	10 355
Current year audit fees	1 391 444	948 308
Amount paid - current year C00238	-1 306 497	-740 690
	<b>302 920</b>	<b>217 973</b>

**29.3 VAT**

VAT input and VAT output are shown in note 7. All VAT returns have been submitted throughout the year.

**29.4 PAYE AND UIF**

Opening balance	2 582	31 982
Current year payroll deductions	12 371 252	9 903 541
Amount paid - current year	-12 371 252	-9 932 941
<b>Balance unpaid (included in creditors)</b>	<b>2 582</b>	<b>2 582</b>

The balance represents PAYE and UIF contributions deducted from employees in the June 2007 payroll as well as Council's contributions to PAYE and UIF. These amounts were paid during July 2007

**29.5 Pension and Medical Aid Deductions**

Opening Balance	-	1 365 048
Current year payroll deductions and Council contributions	21 700 131	21 880 829
Amount paid - Current year	-21 700 131	-23 245 877
<b>Balance unpaid (included in creditors)</b>	<b>-</b>	<b>-</b>

**29.6 Levies District Municipality**

Opening Balance	-	868 776
Current year Levies		3 418
Amount paid - Current year		-872 194
<b>Balance unpaid (included in creditors)</b>	<b>-</b>	<b>-</b>

The ACT on district council levies was demolished from July 2006 . No levies were charged during 2006/07 financial year

**29.8 Skills development Levies**

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008 R	2007 R
Opening Balance	-	-
Current year payroll deductions and Council contributions	740 581	619 508
Amount paid - Current year	-740 581	-619 508
<b>Balance unpaid (included in creditors)</b>	<b>-</b>	<b>-</b>

**29.7 Councilors arrears consumer accounts**

	Total	Less than 90 days	More than 90 days
<b>30 June 2008</b>			
Councilor TBN Mavuso	-		
Councilor D Martin	-		
Councillor B J Dlamini	-		
Councillor J W W Julius	-		
Councillor T M Kimane	-		
Councillor B Mahuma	-		
Councillor T Mananiso	-		
Councillor B Mataboge	-		
Councillor S S Matakane	-		
Councillor L A Mochumi -Motsau	-		
Councillor NI Didiza - Ndlela	-		
Councillor M C Sole	-		
Councillor C Thebenare	-		
Councillor M H Tshwale	-		
Councillor JD Moteane	-		
Councillor Ndlela	-		
<b>Total Councilor Arrear Consumer Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>30 June 2007</b>			
Councillor S S Matakane	2 954	664	2 290
Councillor M C Sole	8 387	802	7 585
<b>Total Councilor arrear consumer accounts</b>	<b>11 342</b>	<b>1 467</b>	<b>9 875</b>

**30. CAPITAL COMMITMENTS**

Commitments in respect of capital expenditure :

- Approve and contracted for	16 360 868	11 391 513
Infrastructure	9 860 868	7 015 462
Community		4 376 051
Other	6 500 000	
- Approved but not yet contracted for	-	-
Infrastructure	-	-
Community	-	-
<b>Total</b>	<b>16 360 868</b>	<b>11 391 513</b>

This expenditure will be financed from :-

- National Departments		3 216 306
- Capacity Building Grants		231 032
- Provincial Grants		784 912
- Department of Water Affairs		-
- Government Grants (MIG)	9 860 868	7 159 263
- District Council Grants		-
- Developers contribution	6 500 000	
	<b>9 860 868</b>	<b>8 175 207</b>

**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

	2008	2007
	R	R
<b>31. RETIREMENT BENEFITS INFORMATION</b>		
Council does not have its own retirement benefit scheme. Council contributes to the following pension and		
- Local Government pension fund	1 261 476	-
- SALA Pension fund	1 358 877	1 299 620
- Joint Municipal Pension Fund	215 391	204 676
- Municipal Gratuity Fund	6 776 954	6 603 305
- Municipal Employees Pension Fund	667 667	706 535
	<u><b>10 280 365</b></u>	<u><b>8 814 136</b></u>

**32. CONTINGENT LIABILITY**

Housing Loans	<u><b>216 719</b></u>	<u><b>216 719</b></u>
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32.1 The council has issued guarantees on behalf of employees who could not obtain housing loans from financial institutions. Repayments on mortgage bonds are deducted monthly to reduce the exposure of Council to losses.

32.2 A claim by Homelake Motors was lodged against Council due to the project undertaken by Council, which according to the claimant resulted in a loss of income to his business. The process of the litigation will have to be finalized and the amount be verified. An arbitrator must still be appointed to finalize the case. The amount of the claim, if any will be determined during the arbitration process.

32.3 A possible claim by H Kluyts for the amount of R25,606 against Council for damages to a vehicle as a result of traffic signs that were not properly marked.

32.4 A claim by Mrs. Marina Nolte against the Randfontein Local Municipality for injuries sustained in June 2004 amounting to R1,200,000 was lodged.

32.5 A claim of R80,000 by SD Sekomela in respect of an alleged incident wherein the gate of Council's recreation centre allegedly fell on him

32.6 A claim for a declaratory order in which M Navan can conduct his business and a possible damages claim of R80,000

32.7 An amount of R97 844 in respect of a claim by Yebo Gogo motors for storage. a Vehicle of Council is held as security for the amount. The matter will be settled in court.

32.8 Bonus recommended for the Municipal to be approved by Council - R91,000-00

32.9 A claim by T M Security against the security bid for an amount of R4,682,913

**33. CONTINGENT ASSETS**

To the best of my knowledge there were no contingent assets.

**34. UNAUTHORIZED ,IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED**



**Randfontein Local Municipality**  
**Notes to the financial statements for the year ended 30/6/2008**

**9 PROPERTY, PLANT AND EQUIPMENT**

30-Jun-08

	<u>Land and Buildings</u>	<u>Infra- structure</u>	<u>Community</u>	<u>Heritage</u>	<u>Other</u>	<u>Total</u>
	R	R	R	R	R	R
<b>Reconciliation of Carrying Value</b>						
<b>Carrying values at 1 July 2007</b>	<b>64 866 066</b>	<b>60 592 707</b>	<b>49 014 024</b>	<b>391 721</b>	<b>18 942 846</b>	<b>193 807 364</b>
<i>Cost</i>	64 866 225	230 667 975	50 273 135	387 470	30 207 073	376 401 877
<i>Transfers to correct asset groupings</i>	(159)	(233 549)	86 359	4 400	142 788	(161)
<i>Correction of error ( note 26)</i>			-	-	509 454	509 454
<i>Accumulated depreciation</i>		(169 841 718)	(1 345 470)	(149)	(11 916 469)	(183 103 806)
<b>Acquisitions</b>		32 028 520	4 959 883	-	4 345 394	41 333 797
<b>Capital under Construction</b>						
<b>Depreciation</b>		(4 919 391)	(41 732)	-	(892 843)	(5 853 966)
<b>Carrying value of disposals</b>						
<i>Cost</i>			-	-	-	
<i>Accumulated depreciation</i>			-	-	-	
<b>Impairment losses</b>			-	-	-	
<b>Other movements</b>			-	-		
<b>Carrying values at 30 June 2008</b>	<b>64 866 225</b>	<b>87 701 836</b>	<b>53 932 175</b>	<b>391 721</b>	<b>22 395 397</b>	<b>229 287 354</b>
<i>Cost</i>	64 866 066	262 462 946	55 319 377	391 870	35 204 709	418 244 967
<i>Accumulated depreciation</i>		(174 761 109)	(1 387 202)	(149)	(12 809 312)	(188 957 772)

	<u>Land and Buildings</u>	<u>Infra- structure</u>	<u>Community</u>	<u>Heritage</u>	<u>Other</u>	<u>Total</u>
	R	R	R	R	R	R
<b>Carrying values at 1 July 2006</b>	<b>64 866 225</b>	<b>42 294 605</b>	<b>44 853 546</b>	<b>387 321</b>	<b>17 206 954</b>	<b>169 608 651</b>
<i>Cost</i>	64 821 721	207 923 520	27 406 006	397 470	47 445 344	347 994 060
<i>Transfers to correct asset groupings</i>	44 504		18 759 464	(10 000)	(18 793 968)	
<i>Correction of error ( note 26)</i>			-	-	-	
<i>Accumulated depreciation</i>		(165 628 914)	(1 311 924)	(149)	(11 444 422)	(178 385 409)
<b>Acquisitions</b>		22 744 455	4 107 665	-	1 555 859	28 407 979
<b>Capital under Construction</b>						
<b>Depreciation</b>		(4 212 804)	(33 546)		(472 047)	(4 718 397)
<b>Carrying value of disposals</b>						
<i>Cost</i>			-	-	-	
<i>Accumulated depreciation</i>			-	-	-	
<b>Impairment losses</b>			-	-	-	
<b>Other movements</b>			-	-	(162)	(162)
<b>Carrying values at 30 June 2007</b>	<b>64 866 225</b>	<b>60 826 256</b>	<b>48 927 665</b>	<b>387 321</b>	<b>18 290 604</b>	<b>193 298 071</b>
<i>Cost</i>	64 866 225	230 667 975	50 273 135	387 470	30 207 073	376 401 877
<i>Accumulated depreciation</i>		(169 841 718)	(1 345 470)	(149)	(11 916 469)	(183 103 806)

Refer to Appendix B for more detail on property, plant and equipment, including those in the course of construction.

The Municipality has taken advantage of the exemption granted by the department of finance regarding the implementation of GRAP 17. The Municipality is in the process of itemizing all infrastructure and community assets and will recalculate accumulated depreciation once this exercise has been completed.

Randfontein Local Municipality

APPENDIX A

SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2008

EXTERNAL LOANS	Loan Number	Redeemable	Balance at 2007/06/30	Received during the period	Redeemed written off during the period	Balance at 2008/06/30
			R	R	R	R
Annuity Loans						
Development Bank of SA @ 15.5%	201	2018/06/30	1 864 475		65 154	1 799 321
Development Bank of SA @ 15.5%	102	2018/06/30	14 752 367		207 299	14 545 068
<b>TOTAL EXTERNAL LOANS</b>			<b>16 616 842</b>	<b>-</b>	<b>272 453</b>	<b>16 344 389</b>

Carrying Value of Property, Plant & Equip	Other Costs in accordance with the MFMA
R	R
-	-
16 914 693	-
<b>16 914 693</b>	<b>-</b>

**Randfontein Local Municipality**  
**APPENDIX B**  
**ANALYSIS OF PROPERTY, PLANT & EQUIPMENT AS AT 30 JUNE 2008**

	Cost/Revaluation					Accumulated Depreciation					Carrying Value	Budget additions 2008
	Opening Balance	Additions	Transfers	Disposals & Corrections	Closing Balance	Opening Balance	Additions	Transfers	Disposals	Closing Balance		
<b>Land and Buildings</b>												
Undeveloped land	64 866 225	0	-159	0	64 866 066	0	0		0	0	64 866 066	9 494 799
	64 866 225	0	-159	0	64 866 066	0	0		0	0	64 866 066	9 494 799
<b>Infrastructure</b>												
Drains	2 707 150	0	0	0	2 707 150	-2 707 141	0		0	-2 707 141	9	0
Roads	64 614 298	7 244 378	0	0	71 858 676	-48 051 182	-1 603 071		0	-49 654 253	22 204 423	7 720 000
Sewerage mains & Purification	25 660 648	2 894 579	-90 748	0	28 464 479	-15 342 383	-715 176	90 705	0	-15 966 854	12 497 625	6 887 900
Electricity mains	91 932 166	20 257 987	-796 831	0	111 393 322	-75 011 451	-1 273 224	647 919	0	-75 636 756	35 756 565	18 616 500
Electricity Peak control equipment	4 542 639	8 821	643 770	0	5 195 230	-1 579 231	-150 739	-643 763	0	-2 373 733	2 821 497	10 100
Water mains & Purification	32 670 197	1 199 152	0	0	33 869 349	-20 388 365	-862 967		0	-21 251 332	12 618 017	1 200 000
Reservoirs water	5 396 668		0	0	5 396 668	-4 827 979	-50 287		0	-4 878 266	518 402	
Water meters	71 029		0	0	71 029	-69 258	-322		0	-69 580	1 449	
Pedestrian facilities	900 622		0	0	900 622	-632 818	-15 557		0	-648 375	252 247	
Airports	0		0	0	0	0			0	0	0	
Security Measures	2 172 558	423 603	10 260	0	2 606 421	-1 231 912	-248 048	-10 257		-1 490 217	1 116 204	1 168 700
	230 667 975	32 028 520	-233 549	0	262 462 946	-169 841 719	-4 919 391	84 604	0	-174 676 506	87 786 440	35 603 200
<b>Community assets</b>												
Parks & Gardens	1 209 143	0	0	0	1 209 143	0	0		0	0	1 209 143	0
Libraries	2 475 308	0	0	0	2 475 308	0	0		0	0	2 475 308	
Recreation Grounds	13 140 082	344 829	18 200	0	13 503 111	-1 345 470	-35 816	-18 195	0	-1 399 481	12 103 630	1 428 510
Community facilities(**)	29 901 718	1 371 536	68 159	0	31 341 413	0	-5 916	-50 322	0	-56 238	31 285 175	4 513 405
Clinics	814 229		0	0	814 229	0	0		0	0	814 229	
Cemeteries	2 732 655	3 243 518	0	0	5 976 173	0	0		0	0	5 976 173	3 300 000
Other	0	0	0	0	0	0	0		0	0	0	
Old age Homes	0	0	0	0	0	0	0		0	0	0	
	50 273 135	4 959 883	86 359	0	55 319 377	-1 345 470	-41 732	-68 517	0	-1 455 719	53 863 658	9 241 915
<b>Heritage Assets</b>												
Historical buildings	0	0	0	0	0	0	0		0	0	0	0
Paintings & Art Galleries	387 470	0	4 400	0	391 870	-149	0	-5 119	0	-5 268	386 602	0
	387 470	0	4 400	0	391 870	-149	0	-5 119	0	-5 268	386 602	0
<b>Housing Rental Stock</b>												
Housing Schemes	15 612 144	0	0	0	15 612 144	0	0		0	0	15 612 144	0
	15 612 144	0	0	0	15 612 144	0	0	0	0	0	15 612 144	0
<b>Other Assets</b>												
Landfill sites	0	219 298	0	0	219 298	0	-1 462		0	-1 462	217 836	250 000
Office Equipment	194 608	104 351	47 338	30 607	376 904	-41 263	-44 611	-23 259	0	-109 133	267 771	124 596
Furniture & Fittings	1 728 054	523 684	-127 826	167 094	2 291 005	-1 398 165	-63 133	74 166	0	-1 387 132	903 873	528 103
Bins & Containers	0	142 360			142 360	0	-20 271		0	-20 271	122 089	170 250
Emergency equipment	122 846		800		123 646	-118 876	-923	-799	0	-120 598	3 048	
Motor Vehicles	4 421 916		-248 045		4 173 871	-4 277 485	-38 640	248 045	0	-4 068 080	105 792	
Fire engines	33 575		0		33 575	-33 574			0	-33 574	1	
Computer equipment	1 759 343	1 442 317	111 430	137 345	3 450 435	-863 127	-229 507	10 926	0	-1 081 708	2 368 727	1 719 414
Plant & Equipment	6 249 278	1 894 881	287 406	174 408	8 605 973	-5 107 218	-483 823	-251 165	0	-5 842 206	2 763 767	2 203 733
	0	0	0	0	0	0	0		0	0	0	0
	14 509 620	4 326 891	71 103	509 454	19 417 067	-11 839 708	-882 370	57 914		-12 664 164	6 752 904	4 996 096
<b>Inventory Items</b>												
Small assets	85 471	18 503	71 685	0	175 659	-76 762	-10 473	-68 883		-156 118	19 541	21 100
	85 471	18 503	71 685	0	175 659	-76 762	-10 473	-68 883	0	-156 118	19 541	21 100
	376 402 039	41 333 797	-161	509 454	418 245 129	-183 103 808	-5 853 966	-1	0	-188 957 775	229 287 355	59 357 110

(\*\*) Includes operational land and Buildings to the amount of R20 403 298

# **Randfontein Local Municipality**

## **APPENDIX C**

### **SEGMENTAL ANALYSIS OF PROPERTY, PLANT & EQUIPMENT AS AT 30 JUNE 2008**

	Cost/Revaluation					Accumulated Depreciation					Carrying Value	Budget additions 2008
	Opening Balance	Additions	Transfers	Disposals & Corrections	Closing Balance	Opening Balance	Additions	Transfers	Disposals	Closing Balance		
Executive & Council	1 788 021	103 074	13 517	-	1 904 612	-514 866	-196 973	-17 140	-	-728 979	1 175 633	196 800
Finance & Admin	94 413 423	1 513 321	-162 025	509 454	96 274 173	-6 691 142	-203 396	117 538	-	-6 777 000	89 497 173	2 398 230
Planning & Development	6 272 324	10 531 380	-5 602	-	16 798 102	-462 089	-312 060	2 929	-	-771 220	16 026 882	4 033 300
Health	1 342 949	64 087	39 425	-	1 446 461	-219 551	-67 134	-25 414	-	-312 099	1 134 362	-
Community & Social	19 283 314	5 426 380	9 369	-	24 719 063	-3 183 108	-97 989	-3 057	-	-3 284 154	21 434 909	10 538 880
Housing	15 140 221		-2 970	-	15 137 251	-135 501	-1 439	2 968	-	-133 972	15 003 280	-
Public Safety	1 450 159	207 131	-1 150	-	1 656 140	-340 550	-155 485	1 700	-	-494 335	1 161 804	252 000
Sport & Recreation	5 633 731	17 200	-4 554	-	5 646 377	-632 730	-	4 517	-	-628 213	5 018 164	-
Environmental Services	35 094		-35 094	-	0	-20 443	-	20 443	-	-0	0	-
Waste Management	38 640 585	4 340 187	-	-	42 980 772	-28 124 746	-817 480		-	-28 942 226	14 038 546	8 581 900
Roads & Transport	62 271 229	6 394 834	-	-	68 666 063	-45 534 266	-1 574 264		-	-47 108 530	21 557 534	7 440 000
Water	33 013 820	1 199 152	-	-	34 212 972	-20 710 418	-824 507		-	-21 534 925	12 678 047	6 487 000
Electricity	97 117 169	11 537 052	-	-	108 654 221	-76 534 398	-1 602 260	973	-	-78 135 685	30 518 536	19 429 000
Other	-	-	148 926	-	148 926	-	-979	-105 459	-	-106 438	42 488	-
<b>TOTAL</b>	<b>376 402 038</b>	<b>41 333 798</b>	<b>-158</b>	<b>509 454</b>	<b>418 245 132</b>	<b>-183 103 807</b>	<b>-5 853 966</b>	<b>-2</b>	<b>-</b>	<b>-188 957 775</b>	<b>229 287 357</b>	<b>59 357 110</b>

# Randfontein Local Municipality

## APPENDIX D

### SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED

30 June 2008

2007 Actual Income	2007 Actual Expenditure	2007 Surplus/ (Deficit)		2008 Actual Income	2008 Actual Expenditure	2008 Surplus/ (Deficit)
R	R	R		R	R	R
1 549 943	27 759 092	-26 209 149	Executive & Council	2 158 435	34 571 921	-32 413 486
127 844 406	92 462 493	35 381 913	Finance & Admin	131 899 028	42 325 128	89 573 900
5 442 257	7 135 138	-1 692 881	Planning & Development	2 930 815	9 142 067	-6 211 252
4 293 200	10 051 569	-5 758 369	Health	9 646 571	9 961 216	-314 645
830 209	11 625 116	-10 794 907	Community & Social	796 562	16 117 507	-15 320 945
697 354	2 178 808	-1 481 454	Housing	433 122	128 764	304 358
8 167 465	14 489 486	-6 322 021	Public Safety	8 448 138	16 708 577	-8 260 439
22 848	928 721	-905 873	Sport & Recreation	28 315	1 309 821	-1 281 506
-	-	-	Environmental Services	0	0	-
32 510 827	37 315 767	-4 804 940	Waste Management	29 237 812	36 786 358	-7 548 546
2 780	6 862 264	-6 859 484	Road transport	5 579	7 130 520	-7 124 941
48 298 337	37 815 561	10 482 776	Water	44 700 463	36 180 748	8 519 715
125 847 343	101 908 166	23 939 177	Electricity	130 942 953	115 158 574	15 784 379
289 929	558 598	-268 669	Other	0	571 811	-571 811
<b>355 796 898</b>	<b>351 090 779</b>	<b>4 706 119</b>	<b>Sub Total</b>	<b>361 227 793</b>	<b>326 093 010</b>	<b>35 134 783</b>
-17 438 058	-17 438 058	-	Less Inter-Departmental Charges			0
<b>338 358 840</b>	<b>333 652 721</b>	<b>4 706 119</b>	<b>Total</b>	<b>361 227 793</b>	<b>326 093 010</b>	<b>35 134 783</b>

# Randfontein Local Municipality

## Appendix E(1)

### ACTUAL VERSUS BUDGET (REVENUE & EXPENDITURE) FOR THE YEAR ENDED 30 June 2008

	Actual 2008 R	Budget 2008 R	Variance 2008 R	Variance 2007 %	Explanation of significant Variances
<b>REVENUE</b>					
Property rates	84 137 384	92 250 000	8 112 616	10	
Service Charges	198 984 169	221 855 040	22 870 871	11	
Rental : Property & Equipment	2 095 843	1 995 170	-100 673	-5	
Interest earned - external investment	6 780 505	2 824 000	-3 956 505	-58	Grant and Equitable share invested until needed
Interest earned - outstanding debtors	8 897 558	3 328 241	-5 569 317	-63	Budget based on anticipated income
Fines	1 150 299	245 400	-904 899	-79	Experiencing difficulty in collecting fines
Licenses & Permits	15 392	5 500	-9 892	-64	Improved collection of licences and permits
Agency services	7 783 887	6 500 000	-1 283 887	-16	Represent amount held back by Dept. of Transport for outstanding debts
Government grants & Subsidies	57 181 537	49 793 676	-7 387 861	-13	Change in accounting policy, Grap - Capital grant shown as income
Other income	7 394 036	4 611 038	-2 782 998	-38	Increase in electricity connections i.e. recoverable jobs
Gains on disposal of PPP	515 500	1 700	-513 800	-100	More assets disposed than was planned
<b>Total revenue</b>	<b>374 936 110</b>	<b>383 409 765</b>			
<b>Less Income forgone</b>					
Rebates allowed assesment rates	-25 252 596	-25 218 000	34 596	0	
Indigent subsidies	-15 973 288	-15 602 500	370 788		
	<b>333 710 226</b>	<b>342 589 265</b>			
<b>EXPENDITURE</b>					
Employee related costs	100 958 490	105 668 578	4 710 088	5	
Remuneration Councillors	7 953 390	8 244 975	291 585	4	
Bad debt provision	19 940 604	19 580 675	-359 929	-2	
Collection costs	-	0	-		
Depreciation	5 853 965	4 756 497	-1 097 468	-19	
Repairs & Maintenance	10 665 593	11 065 021	399 428	4	
Interest on external borrowings	4 587 577	3 900 000	-687 577	-15	Interest rate increases
Bulk purchases	100 567 154	108 000 000	7 432 846	7	
Contracted services	22 341 594	25 113 130	2 771 536	12	Use of professional for defending the Randfontein Local Municipality and disciplinary inquiries
Grants & Subsidies paid	200 000	200 000	-	0	
General expenses- other	53 024 643	56 060 389	3 035 746	6	
<b>Total expenditure</b>	<b>326 093 010</b>	<b>342 589 265</b>			
<b>NET SURPLUS/(DEFICIT)</b>	<b>7 617 216</b>	<b>-</b>			

# Randfontein Local Municipality

## APPENDIX E(2)

### ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT & EQUIPMENT) FOR THE YEAR ENDED 30 JUNE 2008

	Actual 2008 R	Budget 2008 R	Variance 2008 R	Variance 2008 %	Explanation of significant Variances
<b>Land and Buildings</b>					
Land and Buildings	-	9 494 799	9 494 799	#DIV/0!	
	-	<b>9 494 799</b>	<b>9 494 799</b>		
<b>Infrastructure</b>					
Drains	-	-	-		
Roads	7 244 378	7 720 000	475 622	7	
Sewerage mains & Purification	2 894 579	6 887 900	3 993 321	138	Projects did not realise due to funding restrictions
Electricity mains	20 257 987	18 616 500	(1 641 487)	-8	
Electricity Peak control equipment	8 821	10 100	1 279	14	
Water mains & Purification	1 199 152	1 200 000	848	0	
Security Measures	423 603	1 168 700	745 097	176	Projects did not realise due to funding restrictions
	<b>32 028 520</b>	<b>35 603 200</b>	<b>3 574 680</b>		
<b>Community assets</b>					
Libraries	-	-	-		
Recreation Grounds	344 829	1 428 510	1 083 681	314	Projects in process
Clinics	1 371 536	4 513 505	3 141 969	229	Projects in process
Cemeteries	3 243 518	3 300 000	56 482	2	
	<b>4 959 883</b>	<b>9 242 015</b>	<b>4 282 132</b>		
<b>Other Assets</b>					
Landfill sites	219 298	250 000	30 702	14	
Furniture & Fittings	523 684	528 103	4 419	1	
Office Equipment	104 351	124 596	20 245	19	
Bins & Containers	142 360	170 250	27 890	20	Expenditure less than estimates
Minor assets	18 503	21 100	2 597	14	
Computer equipment	1 442 317	1 719 414	277 097	19	Expenditure less than estimates
Plant & Equipment	1 894 881	2 203 733	308 852	16	Expenditure less than estimates
	<b>4 345 394</b>	<b>5 017 196</b>	<b>671 802</b>		
	<b>41 333 797</b>	<b>59 357 210</b>	<b>18 023 413</b>		

**Randfontein Local Municipality**  
**APPENDIX F**

**DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003**

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts					Quarterly Expenditure				
		March	June	Sept	Dec	March	March	June	Sept	Dec	March
Capacity Building	National						19 892.00				
LED	Dept of Land Affairs										
National Electrification Programme	National							157 869.00	62 250.00		
Conditional Grants	Dept of Public Transport,Roads and Works						19 902.00	27 393.00			164 210.00
Building for Sport and Recreation Programme	Dept of Sport,Recreation,Arts & Culture				1 966 000.00		3 222.00	2 695.00			17 200.00
Conditional Grants	Province				2 080 000.00		64 098.00		571 550.00	74 100.00	777 577.00
WRDM Allocations	West Rand District Municipality	440 300.00									
MIG	National	6 532 661.00	2 554 495.00	2 853 918.00	3 479 604.00	408 340.00	4 091 312.00	3 169 582.00	3 400 306.00	1 187 136.00	732 100.00
Finance Management Grant	National										
Municipal Improvement Systems	National										
Conditional Grants	National		27 500.00				32 118.00	23 066.00	23 540.00	23 540.00	23 540.00
Conditional Grants	Dept of Water Affairs		57 000.00			456 000.00		32 081.00			
Health Subsidy	Province										
<b>Total</b>		<b>6 972 961.00</b>	<b>2 638 995.00</b>	<b>2 853 918.00</b>	<b>7 525 604.00</b>	<b>864 340.00</b>	<b>4 230 544.00</b>	<b>3 412 686.00</b>	<b>4 057 646.00</b>	<b>1 284 776.00</b>	<b>1 714 627.00</b>

Name of Grants	Name of organ of state or municipal entity	Grants and Subsidies delayed / withheld					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of the grant framework in the latest Division of Revenue Act	Reason for non-compliance
		March	June	Sept	Dec	March			
Capacity Building	National	-	-	-	-	-		Yes / No	
LED	Dept of Land Affairs	-	-	-	-	-			
National Electrification Programme	National	-	-	-	-	-			
Conditional Grants	Dept of Public Transport,Roads and Works	-	-	-	-	-			
Building for Sport and Recreation Programme	Dept of Sport,Recreation,Arts & Culture	-	-	-	-	-			
Conditional Grants	Province	-	-	-	-	-			
WRDM Allocations	West Rand District Municipality	-	-	-	-	-			
MIG	National	-	-	-	-	-			
Finance Management Grant	National	-	-	-	-	-			
Municipal Improvement Systems	National	-	-	-	-	-			
Conditional Grants	National	-	-	-	-	-			
Conditional Grants	Dept of Water Affairs	-	-	-	-	-			
Health Subsidy	Province	-	-	-	-	-			
<b>Total</b>									